IN THE CLAIMS:

1. (currently amended) A method of forming a microlens structure comprising:

providing a transparent material; forming a hard mask overlying the transparent material;

forming a lens shape by etching the hard mask and the transparent material using an isotropic wet etch <u>that etches the hard mask faster than the transparent material</u>, whereby the hard mask is etched laterally to expose a larger area of the underlying transparent layer as the etch proceeds.

patterning an opening in the hard mask; and

- 2. (original) The method of claim 1, further comprising filling the lens shape with a lens material.
- 3. (original) The method of claim 1, wherein the transparent material is silicon oxide, or glass.
- 4. (original) The method of claim 1, wherein the transparent material is an optical resin.
- 5. (original) The method of claim 3, wherein the isotropic wet etch is a buffered HF etch.
- 6. (original) The method of claim 2, wherein the lens material has a higher refractive index than the transparent material.

- 7. (original) The method of claim 3, wherein the lens material comprises HfO₂, TiO₂, ZrO₂, ZnO₂, or optical resin.
- 8. (original) The method of claim 2, further comprising forming an AR coating overlying the lens material.
- 9. (original) The method of claim 8, wherein the AR coating is a single layer AR coating.
- 10. (original) The method of claim 9, wherein the single layer AR coating comprises silicon oxide, glass, or optical resin.
- 11. (original) The method of claim 2, further comprising planarizing the lens material.
- 12. (original) The method of claim 11, wherein planarizing the lens material comprises chemical mechanical polishing.
- 13. (original) The method of claim 11, wherein planarizing comprises reflowing the lens material.

14. canceled

15. (currently amended) The method of claim [[14]] 1, wherein the hard mask is TEOS oxide and the transparent material is thermal oxide.

- 16. (original) The method of claim 12, wherein the hard mask is a doped silicon oxide and the transparent material is undoped silicon oxide.
- 17. (original) The method of claim 1, wherein the opening in the hard mask has non-vertical walls.
- 18. (original) The method of claim 1, further comprising a second transparent material overlying the transparent material.
- 19. (original) The method of claim 18, wherein the second transparent material has a faster etch rate than the transparent material.
- 20. (original) The method of claim 1, wherein the transparent layer is provided overlying a substrate having a photodetector formed thereon.
- 21. (new) A method for forming a microlens structure, the method comprising:

providing a transparent material;

forming a hard mask overlying the transparent material;

patterning an opening in the hard mask;

applying an isotropic wet etch;

etching the hard mask faster than the transparent material;

laterally etching the hard mask to expose an underlying area of the transparent material; and,

forming a lens shape in the transparent material.